

**RULES  
OF  
DEPARTMENT OF REVENUE  
INCOME TAX DIVISION**

**CHAPTER 560-7-8  
RETURNS AND COLLECTIONS**

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**560-7-8-.12 Examination of Records of Taxpayers.**

**560-7-8-.12 Examination of Records of Taxpayers.**

The Statute of Limitations provided in O.C.G.A. § 48-2-49 and O.C.G.A. § 48-7-82 does not apply to an examination of the records of any taxpayer under this law, by the Commissioner or his agent.

Authority O.C.G.A. §§ 48-2-12, 48-2-49 and 48-7-82.